

Arizona Supreme Court
Civil Petition for Review - Tax

CV-20-0040-PR

HAROLD VANGILDER et al v ADOR/PINAL COUNTY et al

Appellate Case Information

Case Filed: 13-Feb-2020
Case Closed:

Dept/Composition

En Banc

Hon. Robert Brutinel
Hon. Ann A. Scott Timmer
Hon. Clint Bolick
Hon. Andrew W. Gould
Hon. John R. Lopez
Hon. James P. Beene
Hon. William G. Montgomery

Side 1. HAROLD VANGILDER, et al., Plaintiff/Appellee-Cross Appellant

(Litigant Group) HAROLD VANGILDER, et al.

- Harold Vangilder
- Dan Neidig
- Arizona Restaurant Association

Attorneys for: Plaintiff/Appellee-Cross Appellant

Timothy Sandefur, Esq. (AZ Bar No. 33670)
Paul J Mooney, Esq. (AZ Bar No. 6708)
Christina Sandefur, Esq. (AZ Bar No. 27983)

Side 2. ARIZONA DEPARTMENT OF REVENUE, Defendant/Appellee

(Litigant Group) ARIZONA DEPARTMENT OF REVENUE

- Arizona Department of Revenue, Cross-Appellee

Attorneys for: Defendant/Appellee

Mark Brnovich, Esq. (AZ Bar No. 14134)
Scot G Teasdale, Esq. (AZ Bar No. 19330)
Jerry A Fries, Esq. (AZ Bar No. 11788)
Lisa A Neuville, Esq. (AZ Bar No. 12285)

Side 3. PINAL COUNTY, et al., Defendant/Appellant-Cross Appellee

(Litigant Group) PINAL COUNTY, et al.

- Pinal County
- Pinal County Regional Transportation Authority

Attorneys for: Defendant/Appellant-Cross Appellee

Christopher C Keller, Esq. (AZ Bar No. 14502)
Patrick Irvine, Esq. (AZ Bar No. 6534)
Taylor N Burgoon, Esq. (AZ Bar No. 33970)
William J Sims, III, Esq. (AZ Bar No. 10458)

Side 4. PINAL PARTNERSHIP INC., Amicus Curiae

(Litigant Group) PINAL PARTNERSHIP INC.

- Pinal Partnership Inc

Attorneys for: Amicus Curiae

Side 5. TOWN OF QUEEN CREEK, CITY OF MARICOPA, CITY OF COOLIDGE, AND TOWN OF FLORENCE, Amicus Curiae

(Litigant Group) TOWN OF QUEEN CREEK

- Town of Queen Creek

Attorneys for: Amicus Curiae

Scott A Holcomb, Esq. (AZ Bar No. 9723)
Vail Cloar, Esq. (AZ Bar No. 32011)

(Litigant Group) CITY OF MARICOPA/CITY OF COOLIDGE

- City of Maricopa
- City of Coolidge

Attorneys for: Amicus Curiae

Denis M Fitzgibbons, Esq. (AZ Bar No. 12708)

(Litigant Group) TOWN OF FLORENCE

- Town of Florence

Attorneys for: Amicus Curiae

Clifford L Mattice, Esq. (AZ Bar No. 15179)

Side 6. ARIZONA TAX RESEARCH ASSOCIATION AND THE ARIZONA FREE ENTERPRISE CLUB, Amicus Curiae

(Litigant Group) ARIZONA TAX RESEARCH ASSOCIATION AND THE ARIZONA FREE ENTERPRISE CLUB

- Arizona Tax Research Association
- Arizona Free Enterprise Club

Attorneys for: Amicus Curiae

James G Busby, Jr, Esq. (AZ Bar No. 16870)
Karen C Stafford, Esq. (AZ Bar No. 30308)

CASE STATUS

Sep 16, 2020....At Issue

Sep 16, 2020....Oral Argument Granted

Aug 25, 2020....Continued

Feb 13, 2020....Pending

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PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
1 CA 1 CA-TX 19-0001					
ATC TX2017-000663	Declaratory and Injunctive Relief		Christopher T Whitten, Authoring Judge of Order Comments: (none)		

29 PROCEEDING ENTRIES

1. 13-Feb-2020 FILED: Motion for Procedural Order to Extend Deadline for Filing Petition for Review; Certificate of Service; Affidavit in Support of Motion for Procedural Order to Extend Deadline for Filing Petition for Review (Appellee/Cross-Appellee ADOR)
2. 14-Feb-2020 FILED: Motion to Extend Deadline to File Petition for Review (Motion for Procedural Order); Certificate of Service (Appellees/Cross-Appellants Vangilder et al)
3. 14-Feb-2020 On February 13, 2020, Appellee/Cross-Appellee ADOR filed "Motion for Procedural Order to Extend Deadline for Filing Petition for Review." On February 14, 2020, Appellees/Cross-Appellants Vangilder et al, filed a "Motion to Extend Deadline to File Petition for Review (Motion for Procedural Order)." After consideration,

IT IS ORDERED granting a first extension of time to file the petitions for review on or before March 19, 2020. No further extensions of time shall be granted absent extraordinary circumstances. This matter is subject to dismissal if the petitions for review are not filed by March 19, 2020. (Janet Johnson, Clerk)
4. 16-Mar-2020 FILED: Unopposed Motion to Exceed Word Limit; Certificate of Service (Appellees/Cross-Appellants Vangilder et al)
5. 19-Mar-2020 FILED: Defendant/Appellee's Petition for Review; Certificate of Service; Certificate of Compliance; Opinion (Appellee/Cross-Appellee ADOR)
6. 19-Mar-2020 FILED: [STRICKEN] Petition for Review of Opinion of Court of Appeals; Certificate of Service; Certificate of Compliance; Opinion (Appellees/Cross-Appellants Vangilder et al)

[See Dkt No. 8]
7. 19-Mar-2020 FILED: [STRICKEN] Appendix to Petition for Review of Opinion of Court of Appeals; Certificate of Service (Appellees/Cross-Appellants Vangilder et al)

[See Dkt No. 8]
8. 20-Mar-2020 An "Unopposed Motion to Exceed Word Limit" (Appellees/Cross-Appellants, Vangilder, et al.) requesting to file a petition for review with a 5,000-word count, and the Clerk of the Court having been authorized by the Supreme Court to enter orders granting or denying requests for extended word count,

IT IS ORDERED denying Appellees/Cross-Appellants Vangilder, et al.'s motion to exceed the word count limit on the petition for review by 1,500 words for a total of 5,000 words.

IT IS FURTHER ORDERED Appellees/Cross-Appellants Vangilder, et al, may file a petition for review that does not exceed 4,500 words no later than April 10, 2020. (Janet Johnson, Clerk)
9. 20-Mar-2020 FILED: Record from CofA: Electronic Record
10. 23-Mar-2020 FILED: Petition for Review of Opinion of Court of Appeals; Certificate of Service; Certificate of Compliance (Appellees/Cross-Appellants Vangilder et al)
11. 23-Mar-2020 FILED: Appendix to Petition for Review of Opinion of Court of Appeals; Certificate of Service (Appellees/Cross-Appellants Vangilder et al)
12. 25-Mar-2020 RECEIPT No.: 2020-00352 ; \$280.00, Authorization: 821047887821875345, Applied to: HAROLD VANGILDER, et al. - Class A Filing Fee (\$280.00) Paid for: HAROLD VANGILDER, et al. - By nCourt LLC
13. 16-Apr-2020 FILED: Pinal County's and Pinal Regional Transportation Authority's Response To Petitions For Review; Certificate of Service; Certificate of Compliance (Appellants Pinal County, et al.)
14. 7-May-2020 FILED: Brief of Amicus Curiae in Support of Petitioners'/Appellees'/Cross-Appellants' and Respondent/Appellant's Petitions for Review; Certificate of Service; Certificate of Compliance (Amicus Curiae Arizona Tax Research Association and Arizona Free Enterprise Club)
15. 7-May-2020 FILED: Certificate of Consent by all Parties for Brief of Amicus Curiae in Support of Petitioners'/Appellees'/Cross-Appellants' and Respondent/Appellant's Petitions for Review (Amicus Curiae Arizona Tax Research Association and Arizona Free Enterprise Club)
16. 21-May-2020 FILED: Pinal County and Pinal Regional Transportation Authority's Response to Brief of Amicus Curiae; Certificate of Service; Certificate of Compliance (Appellants Pinal County, et al.)

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17. 25-Aug-2020 ORDERED: Defendant/Appellee's Petition for Review = CONTINUED.
FURTHER ORDERED: Petition for Review of Opinion of Court of Appeals = CONTINUED.
FURTHER ORDERED: Request for Attorneys' Fees (Appellees/Cross-Appellants Vangilder et al) = CONTINUED.
18. 16-Sep-2020 ORDERED: Defendant/Appellee's Petition for Review = GRANTED.
FURTHER ORDERED: Petition for Review of Opinion of Court of Appeals = GRANTED.
FURTHER ORDERED: Request for Attorneys' Fees (Appellees/Cross-Appellants Vangilder et al) = CONTINUED.
FURTHER ORDERED: The case shall be set for oral argument.
FURTHER ORDERED: The parties may file simultaneous supplemental briefs, not to exceed 20 pages in length, no later than 20 days from the date of the Court's Minute Letter. Any amicus briefs are due on or before October 22, 2020, and any responses to amicus briefs are due on or before November 5, 2020. Any amicus briefs or responses may not exceed 20 pages in length.
19. 18-Sep-2020 FILED: Notice of Substitution of Counsel (Christina Sandefur substituted for Matthew Miller as counsel for Appellees/Cross-Appellants) ; Certificate of Service (Appellees/Cross-Appellants Vangilder, et al.)
20. 25-Sep-2020 FILED: Record from CofA: Electronic Record
21. 29-Sep-2020 NOTICE OF ORAL ARGUMENT: Set for Thursday, December 10, 2020 at 9:30 A.M. [twenty minutes (20) per side]
22. 29-Sep-2020 FILED: Notice of Filing Acknowledgment of Oral Argument (Timothy Sandefur will argue) (Appellees/Cross-Appellants Vangilder et al)
23. 30-Sep-2020 FILED: Notice of Filing Acknowledgment of Oral Argument (Scot Teasdale will argue) (Appellee/Cross-Appellee ADOR)
24. 5-Oct-2020 FILED: Notice of Filing Acknowledgment of Oral Argument (Patrick Irvine will argue) (Respondent)
25. 7-Oct-2020 FILED: Defendant/Appellee's Supplemental Brief; Certificate of Service; Certificate of Compliance (Appellee/Cross-Appellee ADOR)
26. 7-Oct-2020 FILED: Pinal County's and Pinal Regional Transportation Authority's Supplemental Brief; Certificate of Service; Certificate of Compliance (Appellants Pinal County, et al.)
27. 7-Oct-2020 FILED: Supplemental Brief of Appellees/Cross-Appellants; Certificate of Service; Certificate of Compliance (Appellees/Cross-Appellants Vangilder, et al.)
28. 22-Oct-2020 FILED: Amici Curiae Brief of the Town of Queen Creek, City of Maricopa, City of Coolidge, and Town of Florence; Certificate of Service; Certificate of Compliance; Appendix to Amici Curiae Brief of the Town of Queen Creek, City of Maricopa, City of Coolidge, and Town of Florence (Amici Curiae Town of Queen Creek, et al.)
29. 22-Oct-2020 FILED: Notice of Filing Amici Curiae Brief of the Town of Queen Creek, City of Maricopa, City of Coolidge, and Town of Florence, Pursuant to ARCAP 16(b)(1)(B) (Amici Curiae Town of Queen Creek, et al.)